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PART-- I--Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2017(Part-VI) **Dated, Agartala, the 31st December, 2018**

Notification No. 29/2018-State Tax(Rate)

In exercise of the powers conferred by sub-section (3) of section 9 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Tripura, in the Finance Department, No.13/2017- State Tax (Rate), dated the 29th June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 234, dated the 29th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

"Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.";

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.
14.	Security services (services provided by way of supply of security personnel) provided to a	Any person other than a body corporate	A registered person, located in the taxable territory.";

	registered person: Provided that nothing contained in this entry shall apply to, - (i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or (b) local authority; or (c) Governmental agencies; which has taken registration under the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.		

(ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-

"(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.".

2. This notification shall come into force on the 1st day of January, 2019.

By Order of the Governor,

31/12/18

(Akinchan Sarkar, TCS Gr-I)
Joint Secretary
Government of Tripura
Finance Department

Note:- The principal notification No. 13/2017-State Tax (Rate), dated the 29th June, 2017was published in the Tripura Gazette, Extraordinary Issue, *vide* number 234, dated the 29th June, 2017 and was last amended by notification No. 15/2018-State Tax (Rate), dated the 26th July, 2018 *vide* number 449, dated the 26th July, 2018.